

BEFORE
THE PUBLIC SERVICE COMMISSION OF
SOUTH CAROLINA
DOCKET NO. 96-376-S - ORDER NO. 97-699
AUGUST 12, 1997

IN RE: Application of Palmetto Utilities, Inc.) ORDER
for Approval of an Increase in Sewer) APPROVING
Rates and Charges.) RATES AND
) CHARGES

This matter comes before the Public Service Commission of South Carolina (the Commission) by way of an Application of Palmetto Utilities, Inc. (Palmetto or the Company) for approval of a new schedule of rates and charges for its customers in South Carolina. The Company's March 17, 1997 Application was filed pursuant to S.C. Code Ann. §58-5-240 (Supp. 1994), and R.103-821 of the Commission's Rules of Practice and Procedure.

By letter, the Commission's Executive Director instructed the Company to publish a prepared Notice of Filing, one time, in a newspaper of general circulation in the area affected by the Company's Application. The Notice of Filing indicated the nature of the Company's Application and advised all interested parties desiring participation in the scheduled proceeding of the manner and time in which to file the appropriate pleadings. The Company was likewise required to notify directly all customers affected by the proposed rates and charges. The Company filed affidavits, showing that it had complied with the instructions of the

Executive Director.

A Petition to Intervene was filed on behalf of the Consumer Advocate for the State of South Carolina (the Consumer Advocate).

The Commission Staff made on-site investigations of the Company's facilities, audited the Company's books and records, and gathered other detailed information concerning the Company's operations.

A public hearing relative to the matters asserted in the Company's Application was held on July 29, 1997, in the Commission's offices at 111 Doctors Circle, Columbia, South Carolina. Pursuant to S.C. Code Ann. §58-3-95 (Supp. 1994), a panel of three Commissioners composed of Commissioners Scott, Bradley, and Bowers was designated to hear and rule on this matter. Commissioner Scott presided. John M.S. Hoefer, Esquire, represented the Company; Elliott F. Elam, Jr., Esquire, represented the Consumer Advocate; and F. David Butler, General Counsel, represented the Commission Staff.

The Company presented the direct testimony of R. Stanley Jones, President of the Company, William R. Hunt, Certified Public Accountant, and Julie A. Profilet, office manager and bookkeeper for the Company. The Commission Staff presented the testimony of Sharon G. Scott, Public Utilities Accountant, and William O. Richardson, Utilities Engineer Associate III.

FINDINGS OF FACT

1. The Company is a sewer utility operating in the State of South Carolina and is subject to the jurisdiction of the

Commission pursuant to S.C. Code Ann. §58-5-10 et seq. (Supp. 1994).

2. The Company provides sewer service to approximately 3,161 residential customers, and 17 commercial customers in certain unincorporated areas of northeastern Richland County, as well as in an adjoining area in southwestern Kershaw County. Jones testimony at 6.

3. Palmetto's present rates and charges were approved by Commission Order No. 95-1098, issued May 25, 1995 in Docket No. 94-116-S, for Wildewood Utilities, Inc.

4. At present, the Company charges a flat rate of \$23.50 per month. The commercial monthly rates are \$23.50 per SFE. Palmetto charges a \$20.00 customer account charge at present.

The Company is seeking an increase to \$26.50 per month for its residential systems, and \$26.50 per SFE for commercial customers.

5. The Company asserts that this requested rate increase is required because the Company's expenses have increased across the board. According to the testimony of Jones, with the expansion in customer base since the Company's last rate case, the Company has incurred increased operational expenses such as purchased power, employee salaries, and chemicals and the like. Other expenses such as taxes, license fees, and assessments have also risen.

The Company testified that it has experienced for the test year ending April 30, 1996, after accounting and pro forma adjustments, a loss of \$619,342. The operating margin, after

interest expense, under current rates, after accounting and pro forma adjustments was (73.00%). Staff's calculations, after adjustments and interest shows a loss of \$418,569 with an operating margin of (47.48%).

6. The Company proposes that the appropriate test period to consider its requested increase is the twelve (12) month period ending April 30, 1996. Testimony of Jones, Application of Company. The Staff concurred in using the same test year for its accounting and pro forma adjustments. Scott testimony, Hearing Exhibit No. 3.

7. Under its presently approved rates, the Company's operating margin after interest and after accounting and pro forma adjustments is (47.48%). The Company seeks an increase in its rates and charges for sewer service which would result in an operating margin of (30.35%).

8. Under the Company's presently approved rates, the Company's operating revenues for the test year after accounting and pro forma adjustments are \$881,556. The Company seeks an increase in its rates and charges for sewer service in a manner which would increase its operating revenues by \$112,539. See Hearing Exhibit No. 3, Accounting Exhibit A.

9. The Company's total operating expenses, under its presently approved rates, for the test year after accounting and pro forma adjustments are \$774,414. No objections were made to Staff's accounting adjustments, other than interest. Therefore, the Commission adopts all of Staff's accounting adjustments for

use in this case, except for interest, and Staff's treatment of the deposit on the leased vehicle.

10. The Staff calculated the operating margin after interest to be (30.35%) under the proposed rates in assuming Staff's adjustments, and the interest and leased vehicle adjustments. Hearing Exhibit No. 3.

11. The Commission holds that the Company should be granted its full amount of book interest expense, \$531,154, since the Company has been operating at a loss. Further, the Commission holds that the deposit on the leased vehicle should be amortized over 3 years. Finally, the Commission holds that the tax multiplier should be eliminated from its future tariff.

12. In granting the full amount of the Company's book interest as an expense, we simply intend to give the Company a benefit based on the fact that it has been operating and continues to operate at a loss. We do not intend that this necessarily be precedential for other cases, but that we are attempting to give recognition to the unique set of circumstances in this case.

13. Amortizing the amount of the deposit on the leased vehicle over 3 years is consistent with our past attempts to give the ratepayer a break with regard to certain major expenses.

14. Removal of the tax multiplier from the tariff is simply consistent with the change in the law.

CONCLUSIONS OF LAW

1. The Company is a sewer utility providing sewer service in its service area in South Carolina. The Company's operations

in South Carolina are subject to the jurisdiction of the Commission pursuant to S.C. Code Ann. §58-5-10 et seq. (Supp. 1994).

2. A fundamental principle of the ratemaking process is the establishment of an historical test year with the basis for calculating a utility's rate base and, consequently, the validity of the utility's requested rate increase. While the Commission considers a utility's proposed rate increase based upon occurrences within the test year, the Commission will also consider adjustments for any known and measurable out-of-test year changes in expense, revenues, and investments, and will also consider adjustments for any unusual situations which occurred in the test year. See, Parker v. South Carolina Public Service Commission, 280 S.C. 310, 313 S.E.2d 290 (1984), citing City of Pittsburgh v. Pennsylvania Public Utility Commission, 187 P.A. Super. 341, 144 A.2d 648 (1958); Southern Bell v. The Public Service Commission, 270 S.C. 590, 244 S.E.2d 278 (1978).

3. The Company chose the test year ending April 30, 1996. The Commission Staff used the same test year in calculating its adjustments. The Commission is of the opinion that the test year ending April 30, 1996, is appropriate for the purposes of this rate request based on the information available to the Commission.

4. The Commission concludes that the Staff's adjustments to the Company's operating revenues are appropriate for the purposes of this Order. The Staff's adjustments recognize the annual level

of revenues based on a billing analysis performed by the Company and audited by the Staff, and the adjustment of certain fees collected. Accordingly, the Commission finds that the appropriate level of revenues for the Company for the test year under the present rates and after accounting and pro forma adjustments is \$881,556.

5. The Commission also concludes that the Staff's adjustments to the Company's operating expenses are appropriate for the purposes of this Order, except we hold that the deposit on the leased vehicle should be amortized over 3 years.

6. Accordingly, the Commission concludes that the Company's appropriate operating expenses for the test year, after pro forma and accounting adjustments is \$774,414.

7. The Company's appropriate total income for return for the test year, after accounting and pro forma adjustments is \$112,585. Based upon the above determinations concerning the accounting and pro forma adjustments, the Company's revenues and expenses, the Commission concludes that the total income for return is as follows:

TABLE A
TOTAL INCOME FOR RETURN

| | |
|-------------------------|------------------|
| Operating Revenues | \$881,556 |
| Operating Expenses | 774,414 |
| Net Operating Income | <u>107,142</u> |
| Customer Growth | <u>5,443</u> |
| Total Income for Return | <u>\$112,585</u> |

8. Under the guidelines established in the decisions of

Bluefield Water Works and Improvement Co. v. Public Service Commission of West Virginia, 262 U.S. 679 (1923), and Federal Power Commission v. Hope Natural Gas Co., 320 U.S. 591 (1944), this Commission does not ensure through regulation that a utility will produce net revenues. As the United States Supreme Court noted in Hope, a utility "has no constitutional rights to profits such as are realized or anticipated in highly profitable enterprises or speculative ventures." However, employing fair and enlightened judgment and giving consideration to all relevant facts, the Commission should establish rates which will produce revenues "sufficient to assure confidence in the financial soundness of the utility and... that are adequate under efficient and economical management, to maintain and support its credit and enable it to raise the money necessary for the proper discharge of its public duties." Bluefield, supra, at 692-693.

9. There is no statutory authority prescribing the method which this Commission must utilize to determine the lawfulness of the rates of a public utility. For a sewer utility whose rate base has been substantially reduced by customer donations, tap fees, contributions in aid of construction, and book value in excess of investment, the Commission may decide to use the "operating ratio" and/or "operating margin" method for determining just and reasonable rates. The operating ratio is the percentage obtained by dividing total operating expenses by operating revenues; the operating margin is determined by dividing the net operating income or loss for return by the total operating revenues of the utility.

This method was recognized as an acceptable guide for ratemaking purposes in Patton v. South Carolina Public Service Commission, 280 S.C. 288, 312 S.E.2d 257 (1984).

Based on the Company's gross revenues for the test year, after accounting and pro forma adjustments under the presently approved schedules, the Company's operating expenses for the test year after accounting and pro forma adjustments, and customer growth, the Company's present operating margin is as follows:

**TABLE B
OPERATING MARGIN**

BEFORE RATE INCREASE

| | |
|---|-----------------|
| Operating Revenues | \$881,556 |
| Operating Expenses | <u>774,414</u> |
| Net Operating Income | \$107,142 |
| Customer Growth | <u>5,443</u> |
| Total Income for Return | \$112,585 |
| Operating Margin (After Interest Expense of \$531,154) | <u>(47.48%)</u> |

10. The Commission is mindful of the standards delineated in the Bluefield decision and of the need to balance the respective interests of the Company and of the consumer. It is incumbent upon this Commission to consider not only the revenue requirements of the Company but also the proposed price for the sewer service, the quality of the sewer service, and the effect of the proposed rates upon the consumer. See, Seabrook Island Property Owners Association v. S.C. Public Service Commission, Op. No. 23351 (Filed Feb. 25, 1991); S.C. Code Ann. §58-5-290 (1976), as amended.

11. The three fundamental criteria of a sound rate structure have been characterized as follows:

... (a) the revenue-requirement or financial-need objective, which takes the form of a fair-return standard with respect to private utility companies; (b) the fair-cost apportionment objective which invokes the principle that the burden of meeting total revenue requirements must be distributed fairly among the beneficiaries of the service; and (c) the optimum-use or consumer rationing under which the rates are designed to discourage the wasteful use of public utility services while promoting all use that is economically justified in view of the relationships between costs incurred and benefits received.

Bonbright, Principles of Public Utility Rates
(1961), p. 292.

12. Based on the considerations enunciated in Bluefield and Seabrook Island on the fundamental criteria of a sound rate structure as stated in Principles of Public Utility Rates, the Commission determines that the Company should have the opportunity to earn a (30.35%) operating margin. In order to have a reasonable opportunity to earn a (30.35%) operating margin, the Company will need to produce \$112,539 in annual operating revenues.

TABLE C
OPERATING MARGIN

AFTER RATE INCREASE

| | |
|----------------------------------|------------------|
| Operating Revenues | \$994,095 |
| Operating Expenses | 775,709 |
| Net Operating Income | <u>218,386</u> |
| Customer Growth | 11,094 |
| Total Income for Return | <u>\$229,480</u> |
| Operating Margin (After Interest | <u>(30.35%)</u> |
| Expense of \$531,154) | |

13. The Commission recognizes the increase in operating

expenses and the additional expenses felt by the Company. The Commission further recognizes that under the current rates, the Company is experiencing a low operating margin.

14. The Commission concludes that an increase in rates is necessary, and that the proposed increase is reasonable and appropriate. Accordingly, the Commission will design rates which will increase the flat monthly rate for Palmetto customers from \$23.50 per month to \$26.50 per month. The commercial monthly rate shall be increased from \$23.50 per SFE to \$26.50 per SFE.

15. Based on the above considerations and reasoning, the Commission hereby approves the rates and charges as stated in this Order and attached hereto as Appendix A as being just and reasonable. The rates and charges approved are designed in such a manner in which to produce and distribute the necessary revenues to provide the Company the opportunity to earn the approved operating margin.

16. Accordingly, it is ordered that the rates and charges attached on Appendix A are approved for service rendered on or after August 15, 1997. The rate schedule is hereby deemed to be filed with the Commission pursuant to S.C. Code Ann. §58-5-240 (Supp. 1994), as amended.


17. It is ordered that should the approved schedule not be placed into effect before three (3) months after the effective date of this Order, then the approved schedule shall not be charged without written permission of the Commission.

18. It is further ordered that the Company maintain its books

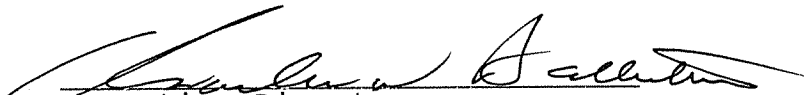
and records for sewer operations in accordance with the NARUC Uniform System of Accounts for Class A and B utilities, as adopted by this Commission.

19. This Order shall remain in full force and effect until further Order of the Commission.

BY ORDER OF THE COMMISSION:


Chairman

ATTEST:


Executive Director

(SEAL)

PALMETTO UTILITIES, INC.
ONE SMALLWOOD CIRCLE
COLUMBIA, SC 29223
(803) 699-2409

FILED PURSUANT TO DOCKET NO. 96-376-S - ORDER NO. 97-699
EFFECTIVE DATE: AUGUST 15, 1997

SEWER RATE SCHEDULE

1. MONTHLY CHARGE

- a. Residential - Monthly charge per
single-family house, condominium,
villa, or apartment unit: \$26.50
- b. Commercial - Monthly charge per
single -family equivalent \$26.50

c. The monthly charges listed above are minimum charges and shall apply even if the equivalency rating is less than one (1). If the equivalency rating is greater than one (1), then the monthly charges may be calculated by multiplying the equivalency rating by the monthly charge.

Commercial customers are those not included in the residential category above and include, but are not limited to, hotels, stores, restaurants, offices, industry, etc.

The Utility will, for the convenience of the owner, bill a tenant. However, all arrearages must be satisfied before service will be provided to a new tenant or before interrupted service will be restored. Failure to pay for services rendered to a tenant may result in service interruptions.

2. NONRECURRING CHARGES

- a) Sewer Service Connection charge per
single-family equivalent \$250.00
- b) Plant Impact Fee per single-family
equivalent \$800.00

c) The nonrecurring charges listed above are minimum charges and apply even if the equivalency rating of a non residential customer is less than one (1). If the equivalency rating of a non residential customer is greater than one (1), then the proper charge may be obtained by multiplying the equivalency rating by the appropriate fee. These charges apply and are due at the time new service is applied for, or at the time connection to the sewer system is requested.

3. BULK TREATMENT SERVICES

The Utility will provide bulk treatment services to Richland County ("County") upon request by the County. The rates for such bulk treatment services shall be as set forth above for both monthly charges and nonrecurring charges per single-family equivalent. The County shall certify to the Utility the number of units or taps (residential and commercial) which discharge wastewater into the County's collection system and shall provide all other information required by the Utility in order that the Utility may accurately determine the proper charges to be made to the County. The County shall insure that all commercial customers comply with the Utility's toxic and pretreatment effluent guidelines and refrain from discharging any toxic or hazardous materials or substances into the collection system. The County will maintain the authority to interrupt service immediately where customers violate the Utility's toxic or pretreatment effluent standards or discharge prohibited wastes into the sewer system. The Utility shall have the unfettered right to interrupt bulk service to the County if it determines that forbidden wastes are being or are about to be discharged into the Utility's sewer system.

The County shall pay for all cost of connecting its collection lines into the Utility's mains, installing a meter of quality acceptable to the Utility to measure flows, and constructing a sampling station according to the Utility's construction requirements.

4. NOTIFICATION, ACCOUNT SET-UP AND RECONNECTION CHARGES

- a. Notification Fee: A fee of fifteen dollars (\$15.00) shall be charged each customer to whom the Utility mails the notice as required by Commission Rule R. 103-535.1 prior to service being discontinued. This fee assesses a portion of the clerical and mailing costs of such notices to the customers creating the cost.
- b. Customer Account Charge: A fee of \$20.00 shall be charged as a one-time fee to defray the costs of initiating service.
- c. Reconnection Charges: In addition to any other charges that may be due, a reconnection fee of two hundred fifty dollars (\$250.00) shall be due prior to the Utility reconnecting service which has been disconnected for any reason set forth in Commission Rule R.103-532.4 and shall be changed to conform with said rule as the rule is amended from time to time.

5. BILLING CYCLE

Recurring charges will be billed bimonthly in arrears.
Nonrecurring charges will be billed and collected in advance of service being provided.

6. LATE PAYMENT CHARGES

Any balance unpaid within twenty-five (25) days of the billing date shall be assessed a late payment charge of one and one-half (1 1/2%) percent.

7. TOXIC AND PRETREATMENT EFFLUENT GUIDELINES

The Utility will not accept or treat any substance or material that has been defined by the United States Environmental Protection Agency ("EPA") or the South Carolina Department of Environmental Control ("DHEC") as a toxic pollutant, hazardous waste, or hazardous substance, including pollutants falling within the provisions of 40 CFR §129.4 and 401.15. Additionally, pollutants or pollutant properties subject to 40 CFR §403.5 and 403.6 are to be processed according to the pretreatment standards applicable to such pollutants or pollutant properties, and such standards constitute the Utility's minimum pretreatment standards. Any person or entity introducing any such prohibited or untreated materials into the Company's sewer system may have service interrupted without notice until such discharges cease, and shall be liable to the Utility for all damages and costs, including reasonable attorney's fees, incurred by the Utility as a result thereof.

8. CONSTRUCTION STANDARDS

The Utility requires all construction to be performed in accordance with generally accepted engineering standards, at a minimum. The Utility from time to time may require that more stringent construction standards be followed in constructing parts of the system.

9. **EXTENSION OF UTILITY SERVICE LINES AND MAINS**

The Utility shall have no obligation at its expense to extend its utility service lines or mains in order to permit any customer to discharge acceptable wastewater into its sewer system. However, anyone or any entity which is willing to pay all costs associated with extending an appropriately sized and constructed main or utility service line from his/her/its premises to an appropriate connection point on the Utility's sewer system may receive service, subject to paying the appropriate fees and charges set forth in this rate schedule, complying with the guidelines and standards hereof, and, where appropriate, agreeing to pay an acceptable amount for multi-tap capacity.

10. **CONTRACTS FOR MULTI-TAP CAPACITY**

The Utility shall have no obligation to modify or expand its plant, other facilities or mains to treat the sewerage of any person or entity requesting multi-taps (a commitment for five or more taps) unless such person or entity first agrees to pay an acceptable amount to the utility to defray all or a portion of the Utility's costs to make modification or expansions thereto.

11. **SINGLE FAMILY EQUIVALENT**

The list set forth below establishes the minimum equivalency ratings for commercial customers applying for or receiving sewer service from the Utility. Where the Utility has reason to suspect that a person or entity is exceeding design loadings established by the South Carolina Department of Health and Environmental Control - Bureau of Water Pollution Control in a publication called "Guidelines for Unit Contributory Loadings to Wastewater Treatment Facilities" (1990), as may be amended from time to time or as may be set forth in any successor publication, the Utility shall have the right to request and receive water usage records from the provider of water to such person or entity. Also, the Utility shall have the right to conduct an "on premises" inspection of the customer's premises. If it is determined that actual flows or loadings are greater than the design flows or loadings, then the Utility shall recalculate the customer's equivalency rating based on actual flows or loadings and thereafter bill for its services in accordance with such recalculated loadings.

| TYPE OF ESTABLISHMENT | EQUIVALENCY RATING |
|---|--------------------|
| 1. Airport | |
| (Per Employee)..... | .025 |
| (Per Passenger)..... | .0125 |
| 2. Apartments..... | 1.0 |
| 3. Assembly Halls | |
| (Per Seat)..... | .0125 |
| 4. Barber Shop | |
| (Per Employee)..... | .025 |
| (Per Chair)..... | .25 |
| 5. Bars, Taverns | |
| (Per Employee)..... | .025 |
| (Per Seat, Excluding Restaurant)..... | .1 |
| 6. Beauty Shop | |
| (Per Employee)..... | .025 |
| (Per Chair)..... | .25 |
| 7. Boarding House | |
| (Per Resident)..... | .125 |
| 8. Bowling Alley | |
| (Per Employee)..... | .025 |
| (Per Lane, No Restaurant, Bar, Lounge)..... | .3125 |
| 9. Camps | |
| Resort, Luxury (Per Person)..... | .25 |
| Summer (Per Person)..... | .125 |
| Day (With Central Bathhouse) (Per Person).... | .0875 |
| Per Travel Trailer Site..... | .4375 |
| 10. Car Wash | |
| (Per Car Washed)..... | .1875 |
| 11. Churches | |
| (Per Seat)..... | .0075 |
| 12. Clinics, Doctor's Office | |
| (Per Employee)..... | .0375 |
| (Per Patient)..... | .0125 |
| 13. Country Club, Fitness Center, Spa | |
| (Per Member)..... | .125 |
| 14. Dentist Offices | |
| (Per Employee)..... | .0375 |
| (Per Chair)..... | 1.125 |

| TYPE OF ESTABLISHMENT | EQUIVALENCY RATING |
|---|--------------------|
| 15. Factories, Industries | |
| (Per Employee)..... | .0625 |
| (Per Employee, With Showers)..... | .0875 |
| (Per Employee, With Kitchen Facilities)..... | .1 |
| (Per Employee, with Showers, Kitchen)..... | .1125 |
| 16. Fairgrounds | |
| (Per Person Based on Average Attendance)..... | .0125 |
| 17. Grocery Stores | |
| (Per 100 sq. ft. space, No Restaurant)..... | .5 |
| 18. Hospitals | |
| (Per Bed)..... | .5 |
| (Per Resident Staff)..... | .25 |
| 19. Hotels | |
| (Per Bedroom - No Restaurant)..... | .25 |
| 20. Institutions | |
| (Per Resident)..... | .25 |
| 21. Laundries (Self Service) | |
| (Per Machine)..... | 1.0 |
| 22. Marinas | |
| (Per Ship)..... | .075 |
| 23. Mobile Homes..... | 1.0 |
| 24. Motels | |
| (Per Unit - No Restaurant)..... | .25 |
| 25. Nursing Homes | |
| (Per Bed)..... | .25 |
| (Per Bed, With Laundry)..... | .375 |
| 26. Offices, Small Stores, Business, Administration Bldg. | |
| (Per Person - No Restaurant)..... | .0625 |
| 27. Picnic Parks | |
| Average Attendance (Per Person)..... | .025 |
| 28. Prison/Jail | |
| (Per Employee)..... | .0375 |
| (Per Inmate)..... | .3125 |
| 29. Residences (Single Family)..... | 1.0 |

| TYPE OF ESTABLISHMENT | EQUIVALENCY RATING |
|---|--------------------|
| 30. Rest Areas, Welcome Centers | |
| (Per Person)..... | .0125 |
| (Per Person, With Showers)..... | .025 |
| 31. Rest Homes | |
| (Per Bed)..... | .25 |
| (Per Bed, With Laundry)..... | .375 |
| 32. Restaurants | |
| Fast Food Type (Not 24 Hrs.) (Per Seat)..... | .10 |
| 24 Hour Restaurant (Per Seat)..... | .175 |
| Drive-In (Per Car Served)..... | .10 |
| Vending Machine, Walk-up Deli (Per Person)... | .10 |
| 33. Schools, Day Care | |
| (Per Person)..... | .025 |
| (Per Person With Cafeteria)..... | .0375 |
| (Per Person With Cafeteria, Gym & Shower).... | .05 |
| 34. Service Stations | |
| (Per Car Served (Per Day)..... | .025 |
| (Per Employee)..... | .025 |
| (Per Car Served)..... | .025 |
| (Per Car Wash (Per Car Washed)..... | .1875 |
| 35. Shopping Centers, Large Department Stores, Malls | |
| (Per 1,000 sq. ft. Space - No Restaurants)... | .5 |
| 36. Stadiums | |
| (Per Seat - No Restaurants)..... | .0125 |
| 37. Swimming Pools | |
| (Per Person _ With Sanitary Facilities and Showers)..... | .025 |
| 38. Theatres | |
| Drive-in (Per Stall)..... | .0125 |
| Indoor (Per Seat)..... | .0125 |